

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 7706

BILL NUMBER: HB 1507

DATE PREPARED: Jan 8, 1999

BILL AMENDED:

SUBJECT: Marion County Parks.

FISCAL ANALYST: David Hoppmann

PHONE NUMBER: 232-9559

FUNDS AFFECTED: **GENERAL
DEDICATED
FEDERAL**

IMPACT: Local

Summary of Legislation: This bill would give to the excluded cities in Marion County (Beech Grove, Lawrence, Southport, and Speedway) having their own city park departments an allocation of funds from the Countywide Special Park General Fund levy. It would allocate an amount equal to 50% of the park district levy inside the excluded city. It would require the money to be used for park and recreation purposes. It would stipulate that the excluded city's property tax levy limits not be affected by the park allocation.

Effective Date: July 1, 1999.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: In 1998, the Marion County Consolidated County Special Taxing District, Special Park General Fund tax rate was \$0.1676 / \$100 of Assessed Value (AV), which produced a levy of \$14,634,128. The AV used in the computation of this levy was the 1998 county wide AV of \$8,731,580,078 (this AV includes the AV of the four cities specified in this bill).

The following table illustrates the Special Park General Fund allocations (totaling approximately \$471,375) that Marion County would have been obligated to pay to the excluded cities, and the loss to the Indianapolis/Marion County Special Park General Fund, had this bill been in force for a full year in 1998.

CITY	1998 AV	SPECIAL PARK GENERAL FUND RATE	SPECIAL PARK GENERAL FUND LEVY ALLOCATION
LAWRENCE	234,022,073	0.1676	\$196,110
BEECH GROVE	118,497,291	0.1676	\$99,301
SOUTHPORT	12,420,727	0.1676	\$10,409
SPEEDWAY	197,559,670	0.1676	\$165,555
INDIANAPOLIS /MARION COUNTY			(\$471,375)

Under this proposal, any amounts received by these cities must be used only for park and recreation purposes. The amount paid to these cities would have no effect on the cities' maximum levies under the proposal.

There would be no increase or decrease of revenues or expenditures on a county wide level unless in future years the county tax levy were to be increased in order to allow for the payments to these cities. The Countywide Special Park General Fund levy would be reduced by the amount of monies allocated to excluded city park department funds in accordance with this bill.

State Agencies Affected:

Local Agencies Affected: Indianapolis/Marion County, the cities of Lawrence, Beech Grove, Southport, and the town of Speedway.

Information Sources: State Board of Tax Commissioners -- Local Government Database.